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## FOREWORD

Public elementary and secondary education in Montana is not only a great but a grave responsibility of the State. Article XI, Section 1, of the Constitution of Montana states that, "...It shall be the duty of the Legislative Assembly of Montana to establish and maintain a general, uniform and thorough system of public, free, common schools." With the increased needs of education due to mounting birth rates, greater demands by the public for other learnings than the 3 Rs, retarded construction, and generally increased costs due to the post-war inflation, we have reached a critical point in the methods of financing our schools.

Up to the present time the Legislative Assembly of Montana has delegated most of the responsibility of operating schools to the local communities, the county and the school district. These two divisions of government must depend primarily upon the property tax for the revenue necessary for the schools. With mounting costs, and with the county, the town and city, and special improvement districts also demanding more and more from the property owner, this form of financing has become inequitable, unjust, and outmoded. A source of revenue, other than the property tax, on a state level, should be found in order to serve as a replacement tax on property, adjust inequalities due to the differences in the distribution of property wealth in the state, and afford equal educational opportunity to all boys and girls in the State.

It must be remembered that Montana is a large state and sparsely populated. Recent studies have indicated that due to these factors, and others, Montana must spend \$1.66 in order to secure the same services in its schools as other average states can secure with the expenditure of \$1.00.

To give some idea of the scope of education in Montana, the following pages have been prepared showing the main features of the system--its organization, administration and financing.

Mary M. Condon  
Superintendent of Public Instruction

## The State Department of Public Instruction

The State Department of Public Instruction has grown considerably since the early days of Montana's Statehood. Then, the only emphasis was upon those functions which would further the learning of the three Rs to the boys and girls of Montana. However, since that time, the demands of the people for more than these has increased with each year. This same increased demand has been equally felt in other governmental services as roads, welfare, fire protection, etc.

Aid for transportation of the boys and girls to and from school has become a two million dollar business, requiring a good deal more work and supervision from the Department. The same is true of vocational education, visual education, Indian services, hot lunches, high schools, elementary schools, music, physical education and health, certification of teachers, narcotics education, apprenticeship training, guidance, rehabilitation, and correspondence schools. All these additional duties have entailed more supervisors, more clerical help, more office space, and more expense all along the line.

The appropriations for the Department have not kept up with these additional duties and expenses, and consequently each department has been handicapped in its work. In the following pages are short reports of the work of the various activities of the Department of Public Instruction. If these activities are to continue to be properly supervised and made available to all schools of the State, additional funds must be allocated to the Department for the next biennium.

The Department of Public Instruction consists of the following staff:

Superintendent of Public Instruction	-	Mary M. Condon
Deputy Superintendent of Public Instruction	-	Ruby A. Miller
Supervisor of Elementary Education	-	Mrs. Lilian Peterson
Supervisor of Secondary Education	-	A. O. Gullidge
Director of Vocational Education	-	Ralph Kenck
Director of Vocational Rehabilitation	-	Lief Fredericks



Agricultural Supervisor	-	A. W. Johnson
Supervisor of Home Economics	-	Molfrid J. Moe
Supervisor of O. I. and Guidance	-	Truman Cheney
Supervisor of Music	-	Ronald Cook
Supervisor of Physical Education and Health	-	Carl Klafs
Supervisor of Correspondence School	-	Sylvia Haight
Supervisor of Visual Education	-	Harry A. Norton
Secretary of Narcotics Education Commission	-	Dora H. Young
President of Narcotics Education Commission	-	Mary M. Condon
Certification Clerk	-	Mrs. Esther L. Schmidt
Director of School Lunch Program	-	Leslie L. Brown
Director of Indian Funds	-	Alva M. Snyder

All these various departments and activities necessarily have assistants and other office staff. In all, the Department has a total personal, including supervisors, of 87 people. Enquire of State Department for detailed reports of departments for past two years.

Table 1

## Statistical Summary of Montana's School Districts for 1947-48.

	1946-47	1947-48
1. Census:		
Children between the ages of 6 and 21 years	135,551	137,313
Under 6 years of age	58,607	64,954
2. Number of days actually taught during the year		
Kindergarten	153	173
Elementary	173.9	177
High School	175.3	177.5
3. Number of original enrollments		
Kindergarten	741	1,230
Elementary	69,278	71,449
High School	<u>25,650</u>	<u>24,786</u>
Total	95,669	97,455
4. Aggregate Days attendance		
Kindergarten	92,755.5	176,412.5
Elementary	10,189,848.3	11,275,690.4
High School	<u>4,120,401.5</u>	<u>3,838,269.1</u>
Total	14,403,005.3	15,290,372.0
5. Aggregate Days Absence		
Kindergarten	63,805.	11,132.5
Elementary	613,263.	545,710.9
High School	<u>212,018.5</u>	<u>201,449.4</u>
Total	889,086.5	758,292.8
6. Average Days Attendance		
Kindergarten	480.3	734.5
Elementary	61,627.8	63,657.2
High School	<u>22,693.</u>	<u>22,163.5</u>
Total	84,801.1	86,555.2
7. Average Number Belonging		
Kindergarten	620.88	797.6
Elementary	62,852.	66,919.0
High School	<u>23,920.</u>	<u>22,795.6</u>
Total	87,392.88	90,512.2
8. Percentage of Attendance	94.4%	95%
9. Number of 8th grade graduates	6,332	6,766

Table 1, Cont.

10. Number of teaching positions:	1946-47	1947-48
Elementary men	273.	313.
Elementary women	<u>3,109.</u>	<u>3,051.5</u>
Total elementary	3,382	3,364.5
Kindergarten women	14.	18.
High school men	633.	673.
High school women	<u>700.</u>	<u>685.5</u>
Total high school	1,333.	1,358.5
Grand total all teachers	4,727	4,741
11. Number of two-year Normal graduates	1,575.	1,454.5
Number of teachers who are 4 yr. college grads.	1,845.	2,019.
Number with one-year beyond high school	624.5	535.
Number with 2 yr. training but no diploma	310.	245.
Number with 3 yr. " but no advan. diploma	271.	428.
12. Number of schools		
Kindergartens	14.	16.
Elementary	1,452.	1,389.
High Schools	193.	176.
13. Schoolhouses		
Log	75.	75.
Brick	348.	340.
Frame	1,908.	1,834.
Stone	60.	53.
14. Number of schoolhouses used only for hi-schools	66.	63.
15. Number of one-room schoolhouses.	1,757	1,684
16. Number new schoolhouses built during year	None	3
17. Value of schoolhouses, including sites	\$40,038,009.00	\$36,480,745.00
18. Value of equipment	\$5,811,571.00	\$5,932,412.00
19. School Bonds outstanding	\$5,031,844.44	\$8,415,011.12
20. Other forms of debt	\$24,335.22	\$2,000.00
21. Amount placed in sinking fund during year.	\$1,014,826.03	\$848,270.62
22. Total amount in sinking funds	\$483,107.88	\$670,064.78



Table 2

Receipts for Public Elementary and Secondary Schools  
1946-1948

	<u>1946-47</u>	<u>1947-48</u>
1. Balance on hand, July 1, 1948 in general fund	\$ 6,014,577.67	\$ 7,277,409.15
2. Balance on hand, July 1, 1948 in sinking fund	829,400.52	1,265,900.22
3. " " " in other funds July 1, 1948 (deferred maintenance, transportation, hot lunch, transfer, etc.)	1,451,715.88	2,593,909.94
4. Total of all balances on hand, July 1, 1948	8,295,694.07	11,137,219.31
5. Total of all balances on hand, July 1, 1947	7,086,234.44	8,404,346.45
6. Apportionment from state Interest and Income Fund	1,415,406.61	1,451,650.63
7. Apportionment from state Equalization Fund	93,977.82	133,175.99
8. Reimbursement for vocational education-Federal	96,108.67	96,036.34
9. Reimbursement from state for transportation (State Public School General Fund)	356,130.30	384,151.39
10. State distribution on classroom unit basis (State Public School General Fund)	1,281,150.00	2,094,710.00
11. Apportionment from county elementary levy	2,826,721.49	4,170,580.61
12. Apportionment from county high school levy	4,204,269.56	4,924,985.16
13. Apportionment from district school levies	4,435,203.54	7,034,140.14
14. From county levy for transportation, Elementary	120,001.27	219,532.47
15. From sinking fund levies	759,133.43	913,354.82
16. Received from sale of bonds	1,159,363.28	1,842,856.76
17. Received from sale of property & Insur. Adjust.	444,767.61	101,884.36
18. Received from forest reserve	44,908.57	62,173.04
19. Received from transportation for high schools	353,588.79	400,866.84
20. Received from transfers from other districts	302,368.71	456,847.35
21. Received from all other sources	795,705.16	1,130,495.69
22. Entire amount available for use during year	\$25,775,039.25	33,821,788.03

Table 3

Expenditures of public elementary and secondary schools  
1946-48

	1946-47	1947-48
1. Amount transferred to other districts	\$312,257.45	\$ 395,794.42
2. General Control:		
School Board and business office	301,068.12	349,073.27
Salary of Supt. or principal	527,115.06	640,800.84
Expenses of office of supt.	61,723.22	66,703.46
Compulsory atten. and school can.	20,437.32	22,371.03
3. Salaries and expenses of super. of instruc:		
Kindergarten	250.00	2,878.18
Elementary	100,159.05	131,508.56
High School	66,761.54	89,866.88
Sal. and Expen. of supervising principles:		
Elementary	199,970.44	309,499.41
High School	84,390.45	110,067.77
Annual salaries of teachers		
Kindergarten	22,747.43	32,544.94
Elementary	6,020,507.70	7,909,350.85
High School	2,773,465.43	3,656,168.23
4. Textbooks		
Elementary	171,890.92	202,369.01
High School	63,961.74	76,650.82
5. Stationery, Supplies, etc.		
Kindergarten	828.69	9,420.56
Elementary	203,508.91	288,037.65
High School	144,051.75	185,435.86
6. Operation of Plant		
Wages of janitors, engineers, etc.		
Kindergarten	493.00	1,626.47
Elementary	656,515.18	742,156.32
High School	334,099.27	395,347.24
Fuel, water, light, janitor supplies:		
Kindergarten	478.00	2,358.98
Elementary	569,637.70	678,087.09
High School	269,659.58	312,787.23
7. Maintenance of plant, repairs, replacements, upkeep:		
Kindergarten	108.00	5,996.32
Elementary	371,129.97	507,852.66
High School	161,722.15	198,881.35
8. Libraries		
Kindergarten	17.00	124.78
Elementary	51,341.68	58,885.04
High School	37,176.34	42,656.95
9. Promotion of Health:		
Elementary, inc. Kinder-		
garten - - - - -	111,854.51	247,190.18
High School	17,830.21	115,730.18

	1946-47	1947-48
10. Transportation of pupils:		
Kindergarten	\$ 1,358.40	\$ 715.52
Elementary	996,966.32	1,093,180.15
High School	532,532.44	617,738.90
11. Other auxiliary agencies:		
Kindergarten	19,531.70	57,163.88
Elementary	126,533.79	225,277.44
High School	130,321.86	124,235.66
12. Fixed Charges: pensions, rent, insurance, etc.		
Kindergarten	111.00	7,704.35
Elementary	248,313.92	267,270.04
High School	109,603.71	134,711.55
13. Capital Outlays:		
New grounds, buildings, alterations:		
Kindergarten	15,678.57	18,931.65
Elementary	270,225.35	487,643.83
High Schools	89,705.47	181,283.53
New Equipment		
Kindergarten	30,335.45	9,021.54
Elementary	213,256.28	319,745.90
High Schools	114,135.85	168,230.92
14. Liquidation of debt, redemption of bonds:		
Payment of Current funds	36,039.98	78,728.15
Payment from sinking funds	700,589.23	698,940.39
Payment by issue of new bonds	8,791.67	212,145.76
Interest paid on debts	78,973.93	83,131.37
15. Refunds	28,297.77	17,280.69
16. Balance on hand at end of school year		
July 1, 1948 - - - - -	8,366,479.75	11,230,485.28
(discrepancy with (3) in receipts due to outstanding warrants.)		
17. GRAND TOTAL	\$25,775,039.25	\$33,821,788.03
18. Net Amount spent during year, less balance on hand and transfers to other districts.	\$17,096,302.05	\$22,195,508.33



Table 4

DISTRIBUTION OF STATE FUNDS TO SCHOOL DISTRICTS  
FOR  
SCHOOL YEAR 1947-48  
July 1, 1948

County	Census 6-21	School Census	Interest & Income Fund	Classroom Unit	Trans- portation	Equal- ization	Total Amount
Beaverhead	1,309	1,039	13,758.17	30,090	2,746.92	330.19	46,925.28
Big Horn	3,584	1,884	37,669.41	38,250	11,348.75		87,268.16
Blaine	2,784	1,797	29,261.06	44,880	9,434.10	785.25	84,360.41
Broadwater	730	547	7,672.62	12,750	3,643.76	302.65	24,369.03
Carbon	2,484	2,154	26,107.93	56,100	8,254.35	758.20	91,220.48
Carter	746	621	7,840.79	22,440	8,293.48	5,086.90	43,661.17
Cascade	9,971	7,435	104,799.59	145,860	16,840.48	6,185.85	273,685.92
Chouteau	1,650	1,225	17,342.23	46,920	8,189.62	5,570.50	78,022.35
Custer	3,129	1,777	32,887.17	39,780	2,794.84		75,462.01
Daniels	1,077	863	11,319.74	23,460	4,574.82	548.85	39,903.41
Dawson	2,204	1,590	23,165.01	44,880	6,313.22	14,907.30	89,265.53
Deer Lodge	2,795	1,526	29,376.68	29,580	4,932.92		63,889.60
Fallon	935	713	9,827.26	23,970	5,204.88	3,831.75	42,833.89
Fergus	3,260	2,287	34,264.03	67,830	10,837.44	5,678.05	118,609.52
Flathead	7,169	5,295	75,349.34	99,450	15,804.30	1,935.59	192,539.23
Gallatin	4,435	3,248	46,613.80	69,360	8,517.44		124,491.24
Garfield	598	458	6,285.24	19,890	3,235.42	737.81	30,148.47
Glacier	3,153	1,930	33,139.42	38,760	9,234.42		81,133.84
Golden Valley	318	241	3,342.32	10,710	2,027.78		16,080.10
Granite	649	508	6,821.28	12,240	2,054.10		21,115.38
Hill	3,467	2,066	36,439.69	52,530	10,035.56	3,247.00	102,252.25
Jefferson	822	690	8,639.58	15,810	4,696.56		29,146.14
Judith Basin	800	565	8,408.35	18,870	4,241.70		31,520.05
Lake	4,328	2,877	45,489.18	56,100	18,468.10	479.55	120,536.83
Lewis & Clark	4,705	3,072	49,451.62	60,690	9,966.83		120,108.45
Liberty	440	364	4,624.59	13,260	3,099.54		20,984.13
Lincoln	2,241	1,730	23,553.90	36,210	6,066.93		65,830.83
Madison	1,291	599	13,568.98	23,970	7,816.42		45,355.40
McCone	868	950	9,123.06	22,950	7,007.26	2,755.02	41,835.34
Meagher	381	289	4,004.48	8,670	2,399.60		15,074.08
Mineral	453	424	4,761.23	12,750	2,616.46		20,127.69
Missoula	6,936	4,587	72,900.41	82,110	7,580.88		162,591.29
Musselshell	1,123	813	11,803.22	21,420	3,225.66		36,448.88



Table 4 (Continued)

County	Census 6-21	School Census	Interest & Income Fund	Classroom Unit	Trans- portation	Equal- ization	Total Amount
Park	2,527	2,056	26,559.88	48,450	6,305.82	5,045.90	86,361.60
Petroleum	234	199	2,459.44	8,160	1,319.84	1,184.85	13,124.13
Phillips	2,260	1,380	23,753.59	38,250	6,189.30	2,177.65	70,370.54
Pondera	1,752	1,195	18,414.29	31,110	5,415.96		54,940.25
Powder River	620	402	6,516.47	20,400	5,441.50	1,921.11	34,279.08
Powell	1,281	1,035	13,463.87	25,360	6,469.74	2,077.30	47,370.91
Prairie	618	450	6,495.45	11,730	3,808.54		22,033.99
Ravalli	3,284	2,837	34,516.28	52,530	13,121.54		100,167.82
Richland	2,646	2,174	27,810.62	59,670	7,532.76	11,982.90	106,996.28
Roosevelt	3,148	2,250	33,086.86	51,000	8,695.94		92,782.80
Rosebud	1,598	1,155	16,795.68	29,070	6,691.94		52,557.62
Sanders	1,796	1,464	18,876.75	36,210	8,744.58		63,831.33
Sheridan	1,820	1,490	19,129.00	41,310	10,973.88		71,412.88
Silver Bow	9,848	5,016	103,506.81	88,740	2,952.56		195,199.37
Stillwater	1,379	1,132	14,493.90	32,640	6,148.92	2,489.13	55,771.95
Sweet Grass	910	643	9,564.50	19,890	2,394.78	6,219.15	38,068.43
Teton	1,774	1,376	18,645.52	33,150	9,720.20		61,515.72
Toole	1,553	1,223	16,322.71	33,150	4,801.08		54,273.79
Treasure	373	300	3,920.39	9,180	1,954.87		15,055.26
Valley	3,523	2,500	37,028.28	57,630	12,091.74	4,436.05	111,186.07
Wheatland	822	615	8,639.58	15,300	1,571.33	537.01	26,047.92
Wibaux	552	409	5,801.76	12,750	2,504.85	2,513.72	23,570.33
Yellowstone	12,050	8,205	126,650.79	154,020	17,483.04	1,711.32	299,865.15
Totals	137,203	95,669	1,442,063.80	2,212,240	383,839.25	95,436.55	4,133,579.60

## SOURCES OF REVENUE

It will be noted that receipts for the public schools come from the Federal State, County, and School District units of government. During 1947-48 the percentage from each was:

Federal Government (hot lunch program, vocational education,  
indian education, oil and gas royalties) 3.4%

State Sources 16.6%

County Taxes 39.4%

School District Taxes 40.6%

### The State's Contribution

The state's contribution for public schools comes from an appropriation from the Legislative Assembly, (during the past two years this has been \$1,500,000 each year) 25% of the Individual Income Tax, 25% of the Corporation License Tax, and the Interest and Income Fund. Table 4 shows how this money was distributed to the counties of the state.

The Interest and Income Fund is made up of interest on the School Permanent Fund, grazing rentals, agricultural leases, and oil and gas leases on school lands. When Montana became a state it was given an outright grant of over 5,000,000 acres of land for aid to its public schools. Any receipts from the sale of this land, timber, oil and gas, coal and other minerals was to be placed in a permanent fund, to be invested according to law. Only the interest on this fund could be used for current expenses, together with the agricultural and grazing rentals and oil and gas and other mineral leases. The interest on the Permanent Fund, together with leases and rentals amounted to \$1,442,063.80 in 1947-48. This was distributed to each county and school district on the basis of the number of children between the ages of 6 and 21 years. This year the fund for distribution has increased to \$2,114,711.87, and will result in the largest distribution ever made. At the present time the Public Schools have around \$18,000,000 invested in the Permanent Fund as the result of land and other sales, together with unsold land and other investments of approximately \$47,000,000, making a total value of around \$65,000,000.

As was mentioned before, the income from school lands is distributed on the basis of the number of children in each school district between the ages of 6 and 21 years. As the reader will note by checking in Table 4, the \$1,422,063.80 was distributed to 137,203 children of such ages, making \$10.51 for each. In column two is given the number of the census children actually in school. In the case of Silver Bow county this is 5,016 as against a census count of 9,848. Actually Silver Bow county received \$10.51 per census child, but \$20.63 per child attending school. Madison had 424 of its 453 census children attending school, and therefore received \$10.51 per census child, but only \$11.23 for each one attending school. This inequality, resulting from the distribution of the fund on the census basis, is due to more drop-outs from school in some places, to having more attending parochial and other schools, and to other factors.

The state sets aside around \$100,000 each year as an Equalization Fund. This is distributed to those small schools which must levy over 15 mills in order to



operate. All other moneys of the state for schools goes into the State Public School General Fund, and are distributed on the basis of classroom units and for transportation aid.

### County Levies

The county has become a larger contributor to school support in recent years. A county-wide levy of 8 mills must be made for support of the elementary schools. It may be as high as 10 mills. Up to a certain schedule set by law, all high schools of the county are also supported by a county-wide levy. Additional levies may be made for transportation and other items. The county levy of 8 to 10 mills for elementary schools is distributed on the basis of the average number belonging in each school. The high schools funds are distributed on the basis of budgets.

### School District Levies

The school district may levy a tax up to 10 mills, without a vote of the people, for elementary and district high school needs. Above this amount the people must vote on the additional levy. Over one-half of the counties in Montana are now divided into High School Building Districts, for the purpose of having a wider basis for high school building purposes. Several common school districts may make up one High School Building District, and all will be taxed to furnish funds for building for high schools. Only county high schools may levy upon this larger Building District for maintenance and operation, - if the people vote the levy.

For the year 1948, the levies on the county and districts were an average of:

County levy for elementary schools	- -	9.62 mills.
County levy for high schools	- -	12.91 mills.
District levy	- - - -	20.93 mills.
High School Building District levy	- -	1.33 mills.
<hr/>		
Average levy for school purposes	- - -	44.79 mills.

### Inequalities in School Support

Due to the fact that property valuations vary so much between counties and districts, we find many inequalities in property taxation. Districts may only levy up to 10 mills without a vote of the people. In almost 90% of all districts operating schools, it was found necessary to go to the people for extra levies in order to maintain the proper kind of school. Some schools had to vote only a mill or two, while others voted over 70 mills. Table 5 shows how the valuations vary even in one county, making it necessary for one district to levy many more mills than another. A similar comparison can be made in regard to the difference between counties in taxable valuation per pupil in average number belonging. See Table 6.

Table 5

## X COUNTY, TAXABLE VALUATION PER PUPIL

District	Valuation per Pupil	District	Valuation Per Pupil
1	\$ 5,264	24	\$ 8,160
2	3,112	25	70,749
3	14,394	27	33,067
4	65,514	28	52,742
5	10,456	30	27,815
6	5,890	32	14,446
7	9,273	33	78,442
8	11,456	34	16,963
9	6,514	36	263,495
10	346,617	38	57,459
12	9,025	39	5,102
13	47,872	40	11,377
14	56,770	41	62,180
15	90,036	42	67,425
16	7,963	43	11,158
17	54,718	44	2,042
18	65,208	45	124,665
20	3,893	29	6,600
21	87,232	31	3,872
22	13,036		

District 44, with \$2,042 taxable valuation behind each pupil, can raise only \$20.42 for each child from a 10-mill levy, whereas District 10, with \$346,617 behind each child, can raise \$3,466 for each pupil from a 10-mill levy. This is not true of high school support, since high schools are now supported primarily from a county-wide levy.



## TAXABLE VALUATION OF COUNTIES PER PUPIL IN ANB

<u>County</u>	<u>A.N.B.</u>	<u>Taxable Valuation</u>	<u>Tax. Val. per ANB</u>
Meagher	290	\$2,942,514	\$10,147
Judith Basin	561	5,484,849	9,777
Golden Valley	234	2,179,753	9,315
Chouteau	1000	8,525,126	8,525
Powder River	380	2,891,159	7,608
Liberty	372	2,807,235	7,546
Rosebud	1026	6,834,673	6,661
Petroleum	179	1,170,235	6,537
Deer Lodge	1454	9,340,067	6,424
Broadwater	503	3,149,727	6,262
Wheatland	600	3,715,654	6,193
Prairie	466	2,839,313	6,093
Toole	1138	6,883,166	6,049
Treasure	257	1,538,987	5,988
Mineral	412	2,450,434	5,948
Granite	508	2,995,466	5,897
Powell	958	5,584,191	5,828
Jefferson	685	3,932,911	5,741
Lewis and Clark	3023	17,185,798	5,685
Beaverhead	994	5,570,790	5,604
McCone	557	3,072,807	5,517
Sweet Grass	667	3,629,828	5,442
Garfield	408	2,204,097	5,402
Glacier	1696	9,084,850	5,356
Fergus	2053	10,964,880	5,341
Wibaux	369	1,847,158	5,006
Teton	1336	6,663,771	4,988
Pondera	1155	5,711,212	4,945
Madison	905	4,473,528	4,943
Carter	546	2,586,168	4,736
Cascade	6488	30,258,575	4,664
Gallatin	2974	13,536,056	4,552
Stillwater	1018	4,622,484	4,541
Hill	1975	8,777,333	4,444
Fallon	701	3,077,963	4,391
Phillips	1308	5,742,233	4,390
Custer	1683	7,277,523	4,324
Silver Bow	4814	20,547,543	4,268
Sanders	1357	5,738,681	4,229
Musselshell	769	3,197,306	4,157
Dawson	1492	6,164,168	4,131
Park	1905	7,744,045	4,065
Daniels	826	3,294,650	3,989
Blaine	1638	6,333,498	3,866
Carbon	1898	6,981,076	3,678
Sheridan	1363	4,841,338	3,552
Big Horn	1798	6,298,973	3,503
Yellowstone	7958	26,992,939	3,378
Missoula	4414	14,790,920	3,351
Lincoln	1661	5,233,265	3,151
Valley	2284	7,116,778	3,116
Roosevelt	2045	5,890,225	2,880
Richland	2024	4,979,949	2,460
Lake	2834	6,336,459	2,236
Flathead	5205	11,577,549	2,224
Ravalli	2689	4,820,962	1,793

Table 7

## TAXES LEVIED FOR SCHOOL PURPOSES--1948

County	County for Elementary Mills	County for High Schools Mills	Districts Mills	Total Average Levy Mills	Total Amt. Levied
Beaverhead	10.00	9.58	13.39	32.97	\$204,386
Big Horn	10.00	10.70	28.86	49.56	328,970
Blaine	10.00	13.79	25.18	48.97	333,762
Broadwater	10.00	15.55	11.03	36.58	122,700
Carbon	8.00	12.80	18.51	39.31	402,466
Carter	8.00	14.50	12.40	34.90	99,586
Cascade	10.00	10.27	23.35	43.62	1,393,018
Chouteau	10.00	11.30	17.74	39.04	353,827
Custer	10.00	16.00	7.79	33.79	265,104
Daniels	10.00	13.10	23.57	46.67	173,667
Dawson	8.00	14.00	12.87	34.87	236,795
Deer Lodge	10.00	12.50	13.58	36.08	344,622
Fallon	10.00	10.30	19.22	39.52	141,351
Fergus	10.00	10.61	22.08	42.69	499,491
Flathead	10.00	23.59	36.52	70.11	892,819
Gallatin	10.00	11.40	18.00	39.40	586,962
Garfield	10.00	5.00	11.93	26.93	70,006
Glacier	8.62	6.62	15.72	30.96	334,693
Golden Valley	10.00	7.30	12.06	29.36	67,371
Granite	8.00	12.32	12.68	33.00	106,866
Hill	10.00	12.60	20.80	43.40	409,430
Jefferson	10.00	11.87	14.49	36.36	148,031
Judith Basin	10.00	6.51	15.03	31.54	184,086
Lake	10.00	21.00	33.18	64.18	449,359
Lewis & Clark	10.00	9.65	22.89	42.54	783,724
Liberty	10.00	8.37	22.33	40.70	125,235
Lincoln	9.00	18.56	18.21	45.77	259,425
Madison	9.00	17.70	21.61	48.31	230,945
McCone	10.00	14.00	20.00	44.00	144,875
Meagher	8.00	8.00	5.71	21.71	69,457
Mineral	10.00	7.22	25.90	43.12	109,620
Missoula	10.00	16.26	25.50	51.76	822,253
Musselshell	10.00	17.70	20.92	48.62	167,050
Park	10.00	13.00	22.13	45.13	376,370
Petroleum	8.00	9.00	14.00	31.00	48,916

(Continued)

Table 7 - (Continued)

County	County for Elementary Mills	County for High School Mills	Districts Mills	Total Average Levy Mills	Total Amt. Levied
Phillips	10.00	11.59	15.31	36.90	225,797
Pondera	10.00	11.19	16.74	37.93	235,405
Powder River	8.00	11.60	14.12	33.72	106,456
Powell	8.00	10.10	10.57	28.67	166,353
Prairie	10.00	7.70	10.48	28.18	84,563
Ravalli	10.00	27.92	31.87	69.79	377,438
Richland	10.00	18.55	29.15	57.70	311,182
Roosevelt	9.00	17.80	26.12	52.92	353,480
Rosebud	8.00	9.50	15.71	33.21	240,448
Sanders	10.00	15.85	26.94	52.79	319,081
Sheridan	10.00	15.54	33.99	59.53	324,525
Silver Bow	10.00	13.21	21.19	44.40	1,052,547
Stillwater	8.00	10.90	19.85	38.75	218,821
Sweet Grass	8.00	16.75	13.70	38.45	146,210
Teton	10.00	13.78	17.79	41.57	294,851
Toole	8.65	9.85	22.05	40.55	303,661
Treasure	10.00	13.33	10.64	33.97	57,428
Valley	10.00	16.42	30.84	57.26	447,521
Wheatland	8.50	10.00	13.70	32.20	127,074
Wibaux	10.00	11.80	15.00	36.80	72,669
Yellowstone	9.50	10.50	24.31	44.31	1,375,200
THE STATE	\$4,011,443	\$5,386,216	\$8,730,289	43.98	\$18,127,948
1939	\$2,077,123	\$3,470,232	\$4,130,338	30.68	9,677,693
1940	2,058,353	3,503,547	3,940,205	29.69	9,502,105
1941	2,213,812	3,570,825	3,728,327	28.79	9,512,964
1942	2,239,163	3,258,401	3,312,310	26.02	8,809,874
1943	2,342,310	3,329,166	3,520,271	26.72	9,191,747
1944	2,421,136	3,137,810	3,628,421	26.02	9,187,367
1945	2,507,787	4,145,445	4,306,588	30.55	10,959,820
1946	2,562,879	4,469,785	4,899,355	32.92	11,932,019
1947	3,545,904	5,402,483	7,216,808	42.49	16,164,395
1948	4,011,443	5,386,216	8,730,289	43.98	18,127,948



Table 7, taken from the Biennial report of the State Board of Equalization, shows the levies made on the county and on the district for elementary and high school support. An indication of the differences can be seen in the average levy for Petroleum County of 31 mills which brought in \$48,916., while in Judith Basin County a similar levy brought in \$184,086.

An idea of the effort the people of Montana have made to support good schools can be seen from Table 8. During the bottom of the depression 6.4% of our total income was paid out for school support in the form of property taxes, while in 1948 the percentage is 2.3%. Table 9 shows that of all property taxes levied in Montana for state, county, school, cities and towns, and miscellaneous purposes, the schools were allocated 45.91% of the total. When one takes in the total expenditures for public schools, it is found that 2.62% of Montana's income is spent for public schools, while 31.6% of all state and local revenue is allocated to school support.

Through Constitutional provisions and by statute, 25% of the individual income tax and 25% of the corporation license tax is earmarked for schools. The following table shows the collections for these purposes in the state by selected years, together with the total income payments in the state.

#### INCOME TAX COLLECTIONS IN MONTANA

Year	State Personal	State Corporation	Total Income Payments
1934	\$ 153,164	\$ 194,750	\$228,000,000
1935	284,387	227,382	267,000,000
1940	543,168	688,344	324,000,000
1943	1,288,638	1,420,658	517,000,000
1945	1,454,704	1,088,818	555,000,000
1946	1,588,122	765,571	669,000,000
1947	2,283,608	1,326,246	764,000,000
1948	3,096,003	1,880,518	811,000,000



Table 8.

INCOME AND PROPERTY TAX STATISTICS, 1930 - 1948  
(in thousands)

Year	Total Income	All Prop. Taxes	Schools	Counties	Towns, Cities	University	State General Fund
1930	\$271,000	\$30,168	\$11,778	\$10,656	\$4,539	\$ 377	\$1,585
1931	220,000	28,661	11,384	9,411	2,982	1,026	821
1932	162,000	26,354	10,391	8,889	2,746	938	751
1933	167,000	25,363	9,864	9,237	2,718	1,026	514
1934	228,000	25,408	9,533	8,966	2,649	1,005	502
1935	267,000	25,288	9,431	8,889	2,699	827	662
1936	294,000	24,208	9,127	8,292	2,834	919	585
1937	312,000	25,614	9,739	9,015	3,810	810	648
1938	280,000	26,652	9,596	9,340	3,984	823	658
1939	300,000	25,046	9,678	9,008	3,816	944	632
1940	324,000	24,711	9,502	8,840	3,890	960	641
1941	385,000	25,055	9,735	8,465	3,735	1,157	661
1942	475,000	22,825	8,966	7,714	3,750	1,184	---
1943	517,000	22,540	9,331	7,101	3,509	1,206	---
1944	528,000	22,726	9,355	7,272	3,546	1,235	---
1945	555,000	25,887	11,145	3,174	3,811	1,255	---
1946	669,000	23,093	12,197	9,012	4,080	1,270	---
1947	764,000*	36,058	16,799	10,791	5,104	1,328	---
1948	811,000*	40,699	18,684	12,573	5,687	1,459	---

\* Estimated.

The balance of the total property tax levied in column 2 above, was used by the State Hospital, Livestock, Fire District, Hail Insurance, Drainage and Irrigation, and Miscellaneous items.

Table 9 -- State Board of Equalization, 1948.

## TAXES LEVIED IN MONTANA IN 1948

Assessed valuation of state . . . . .	\$1,374,273,661
Taxable valuation of state . . . . .	417,167,410

## Amounts Levied

## State:

General Fund . . . . .	\$ no levy
University . . . . .	1,459,287
State Insane Hospital Bond Interest and Sinking . . . . .	208,696
Livestock . . . . .	142,165

Percent of total - 4.45% \$ 1,810,148

## County:

General . . . . .	\$ 4,944,142
Road . . . . .	2,426,971
Bridge . . . . .	1,216,089
Poor . . . . .	2,509,931
Bond Interest and Sinking . . . . .	365,001
County Fair . . . . .	278,967
County Library . . . . .	109,798
Farm Bureau . . . . .	44,027
Post War Road and Bridge . . . . .	.....
Miscellaneous . . . . .	568,476
Per Capita - Special Poor . . . . .	109,828

Percent of total - 30.89% \$ 12,573,230

## Schools:

General (county 8 - 10 mill levy for elementary) . . . . .	\$ 4,011,443
High School (on county) . . . . .	5,386,216
District Schools . . . . .	8,730,289

\$ 18,127,948

High School District: . . . . . \$ 555,832

Percent for schools - 45.91%

## Miscellaneous:

Fire District . . . . .	\$ 43,404
Hail Insurance . . . . .	584,406
Drainage and Irrigation District . . . . .	1,117,467
Miscellaneous . . . . .	199,332

Percent of total 4.78% \$ 1,944,609

## Cities and Towns:

General . . . . .	\$ 4,697,110
Special Improvement . . . . .	989,860

Percent of total - 13.97% \$ 5,686,970

GRAND TOTAL OF ALL TAXES FOR ALL PURPOSES . . . . . \$ 40,698,737

Table 10

SCHOOL DISTRICT LEVIES

County	No. of Districts	0.0 Mills	5 Mills or less	6-19 Mills	20 or more Mills	Highest Levy
Beaverhead	29	0	8	15	6	32.19
Big Horn	9	0	0	7	2	36
Blaine	23	1	3	5	15	50.09
Broadwater	13	1	2	9	2	24.7
Carbon	37	0	4	19	14	49.80
Carter	27	0	1	25	1	20
Cascade	59	0	2	26	31	67
Chouteau	64	1	6	35	23	32.9
Custer	28	5	12	15	1	20.2
Daniels	18	0	0	8	10	53.8
Dawson	46	8	17	16	13	58
Deer Lodge	14	1	1	12	1	20
Fallon	32	2	3	18	11	60
Fergus	80	3	5	49	26	55
Flathead	49	0	0	19	30	49.6
Gallatin	63	10	16	31	16	37.6
Garfield	22	0	1	17	4	30
Glacier	10	0	1	7	2	31.90
Golden Valley	16	2	2	11	3	24.5
Granite	9	2	4	3	2	32
Hill	49	2	5	14	30	80.4
Jefferson	14	2	3	9	2	37.73
Judith Basin	40	2	3	15	22	41.25
Lake	18	0	0	4	14	41.5
Lewis & Clark	32	4	7	14	11	43.17
Liberty	17	0	0	9	8	32.7
Lincoln	15	0	1	8	6	31.64
Madison	19	1	1	10	8	66.4
McCone	35	0	0	17	18	35
Meagher	10	1	3	7	0	17
Mineral	8	0	0	3	5	37.3
Missoula	21	0	0	9	12	52.49
Musselshell	23	4	4	6	13	58.4
Park	42	2	5	25	12	37.5
Petroleum	12	1	2	7	3	36
Phillips	32	2	7	20	5	27.8
Pondera	25	1	1	14	10	30.56
Powder River	24	0	2	14	8	25.5
Powell	22	0	4	18	0	17
Prairie	8	0	0	7	1	21.4
Ravalli	11	0	0	1	10	50.16
Richland	52	0	1	10	41	60
Roosevelt	15	0	0	5	10	55.5
Rosebud	29	0	3	13	13	40.75
Sanders	13	0	0	4	9	52.77
Sheridan	38	1	4	8	26	79.7
Silver Bow	8	2	2	4	2	25.99
Stillwater	49	1	2	23	24	57
Sweet Grass	42	2	4	31	7	35
Teton	23	1	1	13	9	42.6
Toole	24	1	2	14	8	62
Treasure	11	1	3	8	0	18
Valley	17	0	0	7	10	38.62
Wheatland	17	0	0	14	3	21.5
Wibaux	27	2	3	16	8	33
Yellowstone	32	1	2	13	17	60.9
	1522	70	163	761	598	

# NUMBER OF BIRTHS IN MONTANA

1920—1947

<u>Year</u>	<u>Boys</u>	<u>Girls</u>	<u>Total</u>
1920 .....	no record		11,862
1930 .....	5,117	4,887	10,004
1935 .....	5,112	4,938	10,050
1940 .....	5,910	5,558	11,468
1941 .....	5,808	5,605	11,413
1942 .....	5,966	5,622	11,588
1943 .....	5,705	5,553	11,258
1944 .....	5,555	5,210	10,765
1945 .....	5,392	5,011	10,403
1946 .....	6,485	6,176	12,661
1947 .....	7,619	7,140	14,759

Table No. 11

## TOTAL COST OF EDUCATION IN MONTANA BY SELECTED YEARS

<u>Year</u>	(including debt service) <u>Total Cost</u>
1920 .....	\$12,904,271
1926 .....	12,425,496
1932 .....	13,331,191
1935 .....	10,990,083
1937 .....	14,341,686
1939 .....	14,406,408
1941 .....	12,842,506
1942 .....	14,371,107
1943 .....	12,895,232
1944 .....	13,809,213
1945 .....	13,941,462
1946 .....	15,509,990
1947 .....	17,096,203
1948 .....	22,195,508



## Schools and School Districts

In 1934 there were 2131 school districts in Montana. At the present time there are 1520. 409 of these districts do not operate schools, either having no children to educate, or transporting them to another district for schooling. A similar situation has occurred in the matter of schools. In 1920 there were 3752 schools, while today we have 1485. Enrollments have decreased since 1920, as is shown by the following:

Enrollments and Teaching Personnel							
	Enrol.	Teachers	Gr/1	Seniors	Gr. 8	Elementary	High School
1919-20 -	116,669	6070	20,203	1644	9862	103,317	13,352
1929-30 -	120,337	6223	14,027	4227	10,542	95,550	24,787
1937-38 -	110,403	5370	9,220	6613	8,410	78,490	31,913
1940-41 -	106,084	5176		6684	7,363	74,371	31,713
1941-42 -	102,906	5160	10,381	6504	7,666	72,871	30,035
1942-43 -	96,856	4943	9,974	5755	7,153	69,527	27,329
1943-44 -	91,770	4738	9,653	5094	7,036	66,606	25,164
1944-45 -	90,908	4708	9,905	4499	6,807	66,303	24,605
1945-46 -	93,526	4691	10,337	5028	6,646	68,137	25,389
1946-47 -	95,669	4727	10,597	5490	6,332	70,019	25,650
1947-48 -	97,455	4741			6,766	72,679	24,786

## School Census by Selected Years

Year	6-21 years	Under 6 years	Total
1920	161626	75247	236873
1930	154413	53733	208146
1940	154520	53200	207720
1945	134698	53945	188643
1946	133431	55543	188974
1947	135551	58607	194158
1948	137313	64954	202267
1949			

In Table 12, the various schools are segregated according to size, as one-room, two-room, etc. In Table 13, these same schools are segregated according to the number of pupils in each. 54% of all elementary schools had only 10 or fewer pupils (ANB), and 44.5% of the high schools enrolled 50 or fewer pupils. This is an indication of the huge size of our state, the sparsity of population, and one of the prime reasons why education costs more than in other states. We are definitely a state of small schools, and must therefore spend more to properly give these schools the same advantages as other larger schools. The Birthrate in Montana has also been increasing in recent years, and will mean additional classrooms when these children get to school:

Table 12.

MONTANA SCHOOL SURVEY

1947--1948

One-Room Rural Schools

Number of Schools . . . . .	915
Number of Pupils Enrolled	Boys . . . . . 4,540
	Girls . . . . . <u>3,979</u>
	Total. . . . . 8,519

Number of Teaching Positions	Men . . . . . 62
	Women . . . . . <u>860</u>
	Total. . . . . 922

Two-Room Rural Schools

Number of Schools . . . . .	116
Number of Pupils Enrolled	Boys . . . . . 2,395
	Girls . . . . . <u>2,107</u>
	Total. . . . . 4,502

Number of Teaching Positions	Men . . . . . 17
	Women . . . . . <u>222</u>
	Total. . . . . 239

Elementary Town Schools

Number of Schools . . . . .	271
Number of Pupils Enrolled	Boys . . . . . 30,053
	Girls. . . . . <u>28,673</u>
	Total . . . . . 58,726

Number of Teaching Positions	Men . . . . . 248 $\frac{1}{4}$
	Women . . . . . <u>1,991<math>\frac{1}{4}</math></u>
	2,239 $\frac{1}{2}$

High Schools

Number of Schools . . . . .	183
Number of Pupils Enrolled	Boys . . . . . 12,283
	Girls. . . . . <u>12,720</u>
	Total. . . . . 25,003

Number of Teaching Positions	Men . . . . . 682 $\frac{3}{4}$
	Women. . . . . <u>722<math>\frac{1}{4}</math></u>
	Total. . . . . 1,405 $\frac{1}{2}$

Total Number of School Districts in Montana. . . . .	1,502
--	-------

Total Number Teaching Positions. . . . .	4,806
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Total Number Pupils Enrolled During Year . . . . .	96,750
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Kindergarten Enrollments, Boys 543, Girls 687,. . . . .	Total. . . . . 1,230
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Kindergarten Teaching Positions. . . . .	18
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Table 13.

NUMBER PUPILS PER SCHOOL, AVERAGE NUMBER BELONGING 1947-48

<u>Elementary</u>		<u>High School</u>	
<u>Pupils</u>	<u>Schools</u>	<u>Pupils</u>	<u>Schools</u>
1	5	1 - 5	0
2	36	6 - 10	4
3	56	11 - 15	7
4	75	16 - 20	10
5	106	21 - 25	10
6	96	26 - 30	12
7	83	31 - 40	17
8	91	41 - 50	22
9	57	51 - 60	6
10	50	61 - 70	17
11 - 15	146	71 - 80	7
16 - 20	68	81 - 90	8
21 - 25	39	91 - 100	6
26 - 30	39	101 - 150	22
31 - 50	72	151 - 200	10
51 - 75	44	201 - 250	9
76 - 100	32	251 - 300	3
101 - 150	38	301 - 350	1
151 - 200	20	351 - 400	2
201 - 250	11	401 - 450	0
251 - 300	9	451 - 500	4
301 - 400	13	over 500	<u>7</u>
401 - 500	7	Total	184
501 - 1000	13		
over 1000	<u>7</u>		
Total	1,213		

44.5% have 50 or fewer pupils

54% have ten or fewer pupils



### Teachers

Teacher preparation, which suffered a severe relapse during the war years, has gradually improved, although as yet it is far from what it should be. Training of teachers was as follows for the years 1920, 1947, and 1948:

	<u>4 years or more</u>	<u>At least 3 years</u>	<u>At least 2 years</u>	<u>At least 1 year</u>	
1919-20 - 6070 teachers	16.9%	5.7%	24.6%	32.6%	- - 25.7% H.S. or less
1946-47 - 4727 teachers	39.0%	5.7%	39.8%	13.2%	- 2.1% less than 1 year
1947-48 - 4806 teachers	41.8%	41.8%		16.4%	

There is definite need for recruitment of our best high school graduates into the teaching field. This year has shown a better enrollment in our teacher training institutions, but much work has yet to be done before we will have a properly qualified teacher in every classroom. Salaries play an important part in this matter, and as will be seen from the following table, No. 14, these have increased since pre-war years. However, the increase is not what it appears on paper, when one considers that teachers did not pay Federal income taxes before the war, and that the present-day dollar is worth only about 59¢ in pre-war dollars.

Table 14

Salaries

45 Counties Reporting

	<u>Average</u>	
Superintendents	\$4336	
Special Teachers	3249	
Principals	3577	
High School Teachers	3123	( low: \$2200; high: \$4125)
Elementary City Teachers	2724	( " 1575: " 4125)
Rural Teachers	1988	( " 1120: " 3170)
Average for all above	2779	( 3934 cases )
Ave., excluding Supts.	2722	( 3795 cases )

Average for selected years: all personnel, excluding superintendents.

1931 - 32	-	\$1180	
1934 - 35	-	972	
1940 - 41	-	1192	
1941 - 42	-	1224	
1942 -43	-	1321	
1943 - 44	-	1472	
1944 - 45	-	1619	
1945 - 46	-	1791	
1946 - 47	-	1961	
1947 - 48	-	2582	
1948 - 49	-	2722	(estimated from 45 county returns)
		(1582	in prewar dollars)
		(1383	in prewar dollars less federal income tax.
			(one dependent which teachers did not pay
			prior to 1939.)

# TRANSPORTATION

At the present time the state contributes one-third of the cost of transportation according to a schedule outlined in the law. The county pays the other 2/3 of the high school transportation and one-third that of elementary, while the district pays for the remaining one-third, and anything needed above the schedule. Here are some of the figures which will indicate the size of the transportation problem in Montana.

Table 15

1.	Number of schools using busses	-	-	333
2.	Number of school busses in use	-	-	564
	Busses owned by school districts	-	156	
	Busses contracted for by districts	-	408	
3.	Carried in school-owned busses	-	-	3,084 elem. pupils 1,378 H.S. "
	Carried in contract busses	-	-	7,201 elem. pupils 3,513 H. S. "
4.	Average seating capacity of all busses	-		30.01 passengers
5.	Number of private cars used to transport children			62
	Elementary pupils carried	-	275	
	High School " "		50	
6.	Number of commercial carriers under contract by districts	-	28	
	Elementary pupils carried	-	763	
	High School " "	-	543	
7.	Average cost per pupil per year for transportation			
	School-owned busses		\$74.07	
	Contract busses		61.74	
	Common carriers		94.94	
8.	Number of miles travelled daily on roundtrips	-	-	21,098 miles
	Number " " yearly " "		(180 days)	3,797,640 miles
9.	Total number pupils receiving transportation aid in some form or other:			
	Travelling in busses	-	16,304	
	Individual transpor. or			
	Bd. and room, etc.		6,647	
	Total		<u>23,451</u>	
10.	Total cost of transportation:		\$1,711,634.57	
	(By the State - \$384,151.39)			



## Public School Permanent Fund and Farm Loans.

It was mentioned before in this report that Montana received over 5,000,000 acres of land from the Federal Government when it became a Territory. This land was to be used wholly for the use of the public schools. The proceeds of the sale of any of this land, or the sale of any of the values of the land itself, were to go into a Permanent School Fund. Also, 5% of the annual rentals from leases for grazing and agriculture & 5% of the interest received on the Permanent Fund were to go into the Permanent Fund. This Fund was to be invested in specified investments, and as the Constitution said, "guaranteed by the state against loss or diversion".

From 1917 to 1924 the State Board of Land Commissioners invested several million dollars of this fund in farm loans. When a drought and adverse farming conditions prevailed, farmers were unable to pay the loans. For more than ten years the Legislative Assembly and the Board of Land Commissioners tried to assist the farmers in refinancing these loans. However, it was to no avail in the majority of cases, and all farm loan laws were repealed in 1933. In 1935 the Legislative Assembly passed legislation which recognized the loss to the School Permanent Fund of \$4,250,625.95, and agreed that the State should repay all of this sum.

The State took over all existing farm loans, all lands taken over by the state under such mortgage through foreclosure proceedings and otherwise, and all tenements, hereditaments, appurtenances, and all sale and re-sale contracts, certificates, rights, claims, etc. They also agreed to pay interest on the above sum at the rate of 2% per annum. A Farm Loan Sinking Fund was set up to handle all the above loans and lands, and any funds left after paying taxes and other costs, was to be paid over to the Public School Permanent Fund. Into this Farm Loan Sinking Fund was paid all income derived from grazing and agricultural leases, oil and gas leases and royalties and the proceeds from the sale of this land. The 2% interest on the amount due goes into the Public School Interest and Income Fund, and the balance into the the Public School Permanent Fund. With good farming years lately, the obligation to the Permanent Fund has been gradually reduced, until on June 30, 1948, only \$1,269,388.94 remained unpaid.

Table 16

## FOREST RESERVE

Apportioned May 1948 to Counties

Name of County	Apportionment to Counties	Percentage for Schools 33 1/3 %
Beaverhead	12,097.94	4,032.65
Big Horn	-----	-----
Blaine	-----	-----
Broadwater	1,332.06	444.02
Carbon	5,554.15	1,851.38
Carter	1,651.96	550.65
Cascade	1,148.00	382.67
Chouteau	207.20	69.07
Custer	-----	-----
Daniels	-----	-----
Dawson	-----	-----
Deer Lodge	1,296.98	432.33
Fallon	-----	-----
Fergus	600.39	200.13
Flathead	33,269.25	11,089.75
Gallatin	5,308.25	1,769.41
Garfield	-----	-----
Glacier	163.95	54.65
Golden Valley	152.93	50.98
Granite	6,882.56	2,294.19
Hill	-----	-----
Jefferson	4,654.93	1,551.64
Judith Basin	1,897.51	632.50
Lake	2,652.67	884.22
Lewis & Clark	7,507.30	2,502.43
Liberty	-----	-----
Lincoln	40,353.86	13,451.29
Madison	7,109.36	2,369.79
McCone	-----	-----
Meagher	2,958.37	986.12
Mineral	5,212.85	1,737.62
Missoula	7,149.89	2,383.29
Musselshell	-----	-----

(Continued)

Table 16 (Concluded)

Name of County	Apportionment to Counties	Percentage for Schools 33 1/3 %
Park	7,537.02	2,512.34
Petroleum	-----	-----
Phillips	180.91	60.30
Pondera	690.92	230.31
Powder River	6,266.93	2,088.98
Powell	6,860.87	2,286.96
Prairie	-----	-----
Ravalli	7,488.41	2,496.14
Richland	-----	-----
Roosevelt	-----	-----
Rosebud	1,780.36	593.45
Sanders	5,297.32	1,765.77
Sheridan	-----	-----
Silver Bow	1,898.75	632.92
Stillwater	3,482.52	1,160.84
Sweet Grass	3,165.08	1,055.03
Teton	1,523.26	507.75
Toole	-----	-----
Treasure	-----	-----
Valley	-----	-----
Wheatland	426.27	142.09
Wibaux	-----	-----
Yellowstone	-----	-----
Total	195,760.98	65,253.66



Table 17.

N.E.A.  
Research

## PRINCIPAL SOURCES OF STATE REVENUE FOR ALL PURPOSES, 1947\*

STATE	Alcoholic Beverages	Income Taxes Indv. & Corp.	Motor Fuels, Licenses	Payroll Unem. Compen.	Sales Taxes	Tobacco Prod. Sales only	Other Sources	Total State Tax Collections	Total State Tax Collections Per Capita
	%	%	%	%	%	%	%		
Alabama	1.7	8.2	31.4	6.7	25.3	7.6	19.1	\$ 88,101,000	\$31.38
Arizona	4.7	12.6	24.4	8.6	33.2	3.9	12.6	40,594,000	65.18
Arkansas	8.1	7.6	32.5	7.5	24.0	7.8	12.5	71,605,000	37.99
California	4.1	15.8	14.1	16.7	34.5	0.0	14.8	699,032,000	73.19
Colorado	7.0	12.9	25.4	8.5	31.6	0.0	14.6	66,374,000	58.35
Connecticut	9.1	9.7	22.4	31.9	0.0	7.1	19.8	92,419,000	47.07 S
Delaware	7.8	11.5	25.1	8.1	1.2#	0.0	46.3	15,255,000	53.24
Florida	15.9	0.0	40.8	9.4	0.0	8.4	25.5	134,866,000	58.38
Georgia	16.0	19.4	34.1	11.7	0.0	7.7	11.1	112,267,000	35.89
Idaho	2.0	23.9	39.1	12.3	0.0	3.6	19.1	27,898,000	59.07
Illinois	6.9	0.0	20.8	11.9	39.4	5.8	15.2	361,564,000	45.04
Indiana	10.7	0.0	29.1	9.3	35.9	0.0	15.0	150,305,000	39.90
Iowa	1.4	10.5	35.1	7.2	35.0	3.6	7.2	116,102,000	45.65
Kansas	1.3	11.3	31.3	7.9	35.2	3.5	9.5	81,803,000	43.95
Kentucky	12.9	13.0	28.6	12.3	0.0	5.1	28.1	94,212,000	34.31
Louisiana	5.6	9.4	23.2	7.5	12.0	8.3	34.0	138,995,000	55.17
Maine	7.3	0.0	35.2	18.2	0.0	6.2	33.1	35,274,000	40.26
Maryland	8.6	18.8	28.0	15.9	0.0	0.0	28.7	78,811,000	36.04 S
Massachusetts	6.6	22.7	13.9	12.7	0.0	9.2	34.9	221,365,000	48.23
Michigan	6.1	0.0	20.6	13.0	47.7	0.0	12.6	336,307,000	55.45
Minnesota	5.9	24.0	29.1	11.7	0.0	0.1	29.2	134,337,000	47.61
Mississippi	2.6	11.0	29.8	9.4	26.1	7.8	13.3	78,144,000	37.22
Missouri	5.2	7.6	22.4	13.0	41.5	0.0	10.3	140,393,000	37.18
Montana	18.3	13.9	33.2	17.9	0.0	0.0"	18.2	25,892,000	51.78
Nebraska	7.7	0.0	51.9	8.4	0.0	0.0	32.0	37,686,000	29.54
Nevada	6.5	0.0	41.9	20.8	0.0	0.0	30.8	8,306,000	61.34
New Hampshire	5.5	3.1	34.1	16.7	0.0	8.7	31.9	21,798,000	42.18
New Jersey	5.7	0.0	21.8	32.6	0.0	0.0	39.9	241,449,000	56.10
New Mexico	4.0	4.6	29.4	7.7	34.1	3.2	17.0	35,324,000	66.78
New York	9.3	31.3	16.0	20.8	0.0	4.0	18.6	818,778,000	59.58
North Carolina	4.1	28.2	27.6	8.6	18.3	0.0	13.2	193,549,000	53.16
North Dakota	8.8	12.0	27.2	3.6	31.6	5.1	11.7	27,189,000	50.62
Ohio	9.9	0.0	25.9	14.6	29.0	4.3	16.3	359,825,000	47.87
Oklahoma	3.9	11.7	31.2	4.3	24.1	7.3	17.5	124,313,000	55.87
Oregon	1.6	45.4	29.4	13.6	0.0	0.0	10.0	87,964,000	60.56
Pennsylvania	9.3	13.4	29.8	19.5	0.0	5.5	22.5	378,897,000	37.80
Rhode Island	4.3	0.7	17.5	32.8	0.0	4.7	40.0	42,308,000	56.79 S
South Carolina	18.8	25.3	28.0	7.5	0.0	6.6	13.8	80,016,000	41.91
South Dakota	12.5	0.7#	29.3	3.0	30.9	5.5	18.1	25,872,000	47.24
Tennessee	6.6	6.8	44.0	16.4	0.0	5.1	18.1	94,404,000	31.49 S
Texas	7.0	0.0	35.2	6.2	0.0	7.7	43.9	243,441,000	34.98
Utah	2.2	12.9	21.6	16.6	30.7	2.2	13.8	36,359,000	57.09
Vermont	15.7	11.4	37.3	12.7	0.0	5.5	17.4	16,908,000	47.90
Virginia	5.7	18.5	39.0	9.7	0.0	0.0	27.1	106,091,000	35.53
Washington	7.8	0.0	16.5	15.3	44.3	2.5	13.6	189,462,000	84.05
West Virginia	1.8	0.0	23.4	12.3	53.1	0.0	9.4	83,232,000	46.06
Wisconsin	4.9	37.5	29.1	6.5	0.0	3.7	18.3	161,250,000	50.90
Wyoming	4.6	0.0	39.0	9.2	30.7	0.0	16.5	12,674,000	48.21

\*N.E.A. Research, Vol XXV, No. 4.

" Montana Cig. Tax in force July, 1947.

S - passed sales taxes in 1947.

# Back Taxes.

STATE SUPPORT FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS  
1947-1948

<u>State</u>	<u>Amount</u>	<u>Percent of Total School Revenues*</u>
Alabama	\$ 44,300	65+%
Arizona	8,500	60+
Arkansas	21,000	65+
California	173,500	50+
Colorado	8,900	25+
Connecticut	10,300	25+
Delaware	9,400	90+
Florida	38,000	60+
Georgia	35,500	55
Idaho	4,400	30+
Illinois	36,100	15+
Indiana	44,100	40+
Iowa	13,000	15+
Kansas	13,300	20+
Kentucky	20,200	50+
Louisiana	34,500	70+
Maine	4,800	30+
Maryland	21,500	50+
Massachusetts	8,900	10
Michigan	86,000	50+
Minnesota	32,400	40
Mississippi	16,500	55+
Missouri	31,000	35+
Montana	3,500	15+
Nebraska	1,300	5
Nevada	2,400	45
New Hampshire	2,000	20
New Jersey	15,600	10
New Mexico	14,000+	85+
New York	150,000	30+
North Carolina	59,000	75+
North Dakota	4,600	25
Ohio	88,000	50
Oklahoma	26,700	50
Oregon	16,300	20+
Pennsylvania	99,200	40
Rhode Island	3,000	30+
South Carolina	24,000	60+
South Dakota	2,800	10+
Tennessee	48,700	75
Texas	101,000	50+
Utah	13,000	50+
Vermont	2,500	30+
Virginia	22,000	40+
Washington	51,200	80+
West Virginia	35,000	65+
Wisconsin	17,100	30
Wyoming	3,000+	20+
<u>United States Total</u>		
	<u>\$1,522,000</u>	<u>42*</u>

\*Estimated (data not available on local revenues) by state agency supplying data.

